

ID: CCA\_2009012210242037

Number: **200908042**

Office:

Release Date: 2/20/2009

UILC: 6221.00-00, 6229.02-00

---

**From:**

**Sent:** Thursday, January 22, 2009 10:24:21 AM

**To:**

**Cc:**

**Subject:** RE: Soliciting SOL Extension on Technically Terminated Partnership

A TEFRA audit is analogous to a class action audit of the partners for their partnership items for a partnership taxable year rather than an audit of the partnership itself as a separate entity. The partnership as a separate entity is not a party to this audit and cannot petition any FPAA. Thus, its termination has no effect on a TEFRA audit or the status of the TMP for the audited year. See [Chef's Choice v. Commissioner](#), 95 T.C. 388 (1990)(termination of partnership has no effect on the TEFRA partnership audit procedures since the partnership is not a party to such procedures).

Additionally, the Tax Matters Partner is extending the 6501 period for the partners with respect to their partnership items when he signs a Form 872-P. He is not extending the "partnership's statute".